

**HAZARDOUS WASTE FACILITY FEE PREPAYMENT FORM - FEDERAL  
SECOND PREPAYMENT**

<b>DUE ON OR BEFORE</b>	
[ FOID ]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION  
ENVIRONMENTAL FEES DIVISION  
PO BOX 942879  
SACRAMENTO CA 94279-6015

**BOARD USE ONLY**

RA-B/A	AUD	REG
RR-QS	FILE	REF

EFF

**READ INSTRUCTIONS  
BEFORE PREPARING**

If you are registered to make your payment for this account by Electronic Funds Transfer (EFT), you must still file your return timely. You may mail your return in the envelope provided or fax it to 916-327-0859. To register to make payments via EFT, please contact us at 916-322-9534.

CLASSIFICATION OF FACILITY SITES		A FEE RATE	B AMOUNT OF FEE DUE
1. Disposal facility <i>(if you are a government agency, please see instructions on reverse)</i>	1.	\$	\$
2. Large onsite treatment facility	2.		
3. Large offsite treatment facility	3.		
4. Small treatment facility	4.		
5. Minitreatment facility	5.		
6. Large storage facility	6.		
7. Small storage facility	7.		
8. Ministorage facility	8.		
9. Standardized permit facility - <i>(enter fee for appropriate category)</i>	9(a).	SERIES A	
	9(b).	SERIES B	
	9(c).	SERIES C	
	9(d).	SERIES C (Sm. Qty.)	
10. Postclosure permit facility - within the first five years of the postclosure period <i>(enter fee for appropriate category)</i>	10(a).	SMALL	
	10(b).	MEDIUM	
	10(c).	LARGE	
11. Postclosure permit facility - beyond the first five years of the postclosure period <i>(enter fee for appropriate category)</i>	11(a).	SMALL	
	11(b).	MEDIUM	
	11(c).	LARGE	
12. Enter amount of highest applicable fee rate from column B	12.		\$
13. <b>Less</b> fee paid with first prepayment	13.		\$
14. Total fee due <i>(subtract line 13 from line 12)</i>	14.		\$
15. Penalty <i>[multiply line 14 by 10% (0.10) if payment is made after due date shown above]</i>	PENALTY 15.		\$
16. Interest does not apply to this program	INTEREST 16.		
17. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 14 and 15)</i>	17.		\$

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.*

PRINT NAME AND TITLE	SIGNATURE	TELEPHONE NUMBER	DATE
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**Make check or money order payable to State Board of Equalization.**

Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS FOR HAZARDOUS WASTE FACILITY FEE PREPAYMENT FORM - FEDERAL

### GENERAL

The annual Hazardous Waste Facility Fee is imposed pursuant to Health and Safety Code section 25205.2, based upon the allowable capacity and type of facility as specified in the permit, interim status document (ISD), or Federal Part A Application. If your facility qualifies for more than one category (full permit, standardized permit, or postclosure permit) during the fee period, the amount due is the fee for the category with the highest rate.

If your permit, ISD, or Federal Part A does not state the facility capacity and/or type, report at the highest level at which the facility operated during any one month of the current fee period and submit a certification or permit modification to the Department of Toxic Substances Control (DTSC) to establish capacity and/or type. If a facility's allowable capacity changes or is initially established as the result of certification or permit modification, the fee that is due for the fee period in which the change occurs is the higher fee. If a facility's type changes as the result of a permit or ISD modification, any change in the facility fee will be effective the fee period following the one in which the modification becomes effective.

Prepayments of the fee are due and payable by the last day of February and of August of the current year. The prepayments must not be less than 50 percent (0.50) of the applicable fee. See "Return Preparation" below. An annual return will be due and payable on the last day of February following the current year.

### FACILITIES THAT CEASE TO OPERATE

Facilities engaged in **treatment** and **storage** owe the highest fee to which the facility has ever been subject for the reporting period immediately following the period during which the facility ceased actively treating or storing waste. **Disposal** facilities must pay two times the fee for the reporting period immediately following the period during which the facility ceased disposal activity. If your facility ceased activity on or after January 1, 1994, you will be deemed to have ceased activity when you have actually ceased the activity **and** notified DTSC of your intent to close.

### FEDERAL LIABILITY FOR THE FEE

Under 42 U.S.C. section 6961, federal departments, instrumentalities, or agencies are subject to state regulation concerning disposal or management of hazardous waste including the payment of the Hazardous Waste Facility Fee. However, the Federal Government is not liable for interest imposed by the California Revenue and Taxation Code.

### PAYMENT BY ELECTRONIC FUNDS TRANSFER (EFT)

If you are registered to pay by EFT, please remember that:

- A payment is considered to be timely if it is both initiated on or before the due date **and** if the funds transfer into the Board of Equalization's bank account on the first banking day following the day the payment is initiated.
- Making your payment by EFT does not relieve you of the requirement to file your return by the due date. **Note: The reporting due dates and filing requirements have not changed.**

If you would like to file your return by fax, our fax number is 916-327-0859. If you are not registered to pay by EFT and would like to be, please contact us at 916-322-9534.

### RETURN PREPARATION

- Lines 1 thru 8.** Enter in column B the rate for the highest category at which your facility is **permitted** for the current calendar year. If you are a government agency operating a disposal facility which did not dispose of hazardous waste during the reporting period, enter \$10,000 in column B for **line 1 only**.
- Line 9.** Enter the applicable fee in column B if you are operating under a standardized permit. **Please note** that you cannot report in this category until you have been approved by DTSC to operate under a standardized permit. Otherwise, you should report under the appropriate facility category listed on lines 1 through 8.
- Lines 10 and 11.** A facility fee is due from the facility operator for a facility that has been issued a postclosure permit. The fee is due based upon the size of the facility. Definitions of facility sizes are attached.
- Line 10.** If the reporting period is within the first five years of the postclosure period, select the appropriate facility size and enter the applicable rate in column B for the proper fee category.
- Line 11.** If the reporting period is beyond the first five years of the postclosure period, select the appropriate facility size and enter applicable rate in column B for the proper fee category.
- Line 12.** Enter the applicable fee rate. If you are permitted for more than one category, enter the highest fee for those permitted categories.
- Line 13.** Enter the amount of the fee paid with your first prepayment. Your prepayment credit is the amount previously paid minus any delinquency charges included in your prepayment.
- Line 14.** Subtract amount on line 13 from amount on line 12.
- Line 15.** If your fee is paid after the due date, penalty is due. The penalty is 10 percent (0.10) of the fee due on line 14.
- Line 17.** Add lines 14 and 15, and enter total amount due and payable, including late charge, if applicable.

If you wish additional information, please contact the State Board of Equalization, Environmental Fees Division, PO Box 942879, Sacramento, CA 94279-0057, Telephone 916-323-9555.

**DEFINITIONS FOR HAZARDOUS WASTE FACILITY FEE PREPAYMENT FORM - FEDERAL**

The following definitions apply to the facility's allowable capacity during any one month as stated in your permit, ISD, or Federal Part A. If no capacity is stated, you must report based on your actual operations.

- Lines 1 thru 8.** *Disposal facility* - A facility used for the disposal of hazardous waste.
- Large onsite/offsite treatment facility* - Treats, land treats, or recycles 1,000 or more tons of hazardous waste.
- Onsite facility* - A hazardous waste treatment facility at which hazardous waste is produced and which is owned by, leased to, or under the control of the producer of the waste.
- Offsite facility* - A hazardous waste treatment facility that is not an onsite facility.
- Small treatment facility* - Treats, land treats, or recycles more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste.
- Minitreatment facility* - Treats, land treats, or recycles 0.5 tons (1,000 pounds) or less of hazardous waste.
- Large storage facility* - Stores 1,000 or more tons of hazardous waste.
- Small storage facility* - Stores more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste.
- Ministorage facility* - Stores 0.5 tons (1,000 pounds) or less of hazardous waste.
- Line 9.** *Series A Standardized Permit (Treatment)* - Total influent volume of liquid hazardous waste treated is greater than 50,000 gallons per calendar month, or total volume of solid hazardous waste treated is greater than 100,000 pounds per calendar month, or any liquid or solid hazardous waste is stored for more than one calendar year.
- Series A Standardized Permit (Storage)* - Total facility storage design capacity is greater than 500,000 gallons of liquid hazardous waste or greater than 500 tons solid hazardous waste, or any liquid or solid hazardous waste is stored for more than one calendar year.
- Series B Standardized Permit (Treatment)* - Total influent volume of liquid hazardous waste treated is greater than 5,000 gallons but less than 50,000 gallons per calendar month, or total volume of solid hazardous waste treated is greater than 10,000 pounds but less than 100,000 pounds per calendar month.
- Series B Standardized Permit (Storage)* - Total facility storage design capacity is greater than 50,000 gallons but less than 500,000 gallons liquid hazardous waste or greater than 100,000 pounds but less than 500 tons solid hazardous waste.
- Series C Standardized Permit (Treatment)* - Total influent volume of liquid hazardous waste treated does not exceed 5,000 gallons per calendar month, or total volume of solid hazardous waste treated does not exceed 10,000 pounds per calendar month.
- Series C Standardized Permit (Storage)* - Total facility storage design capacity is less than 50,000 gallons liquid hazardous waste or less than 100,000 pounds solid hazardous waste.
- Series C Small Quantity (Treatment)* - Total influent volume of liquid hazardous waste treated is less than 1,500 gallons per calendar month, or total volume of solid hazardous waste treated is less than 3,000 pounds per calendar month.
- Series C Small Quantity (Storage)* - Total facility storage design capacity is less than 15,000 gallons liquid hazardous waste or less than 30,000 pounds solid hazardous waste.
- Lines 10 and 11.** (a) *Postclosure permit small facility* - Manages 0.5 tons (1,000 pounds) or less of hazardous waste during any one month of the reporting period.
- (b) *Postclosure permit medium facility* - Manages more than 0.5 (1,000 pounds), but less than 1,000 tons of hazardous waste during any one month of the reporting period.
- (c) *Postclosure permit large facility* - Manages 1,000 or more tons of hazardous waste during any one month of the reporting period.